

21st June, 2023

Motorsport Games, Inc

5972 NE 4th Ave

Miami, Florida 33137

**Re: Failed Transfer Claim**

Dear Mr. Jason Potter,

I'm writing to resolve this claim without litigation.

As you know, Mr. Dmitry Kozko requested my transfer from Motorsport Games Australia Pty Ltd to Motorsport Games, Inc ["MSG"] on August 18th, 2021 at MSG's Miami office. We verbally agreed to the transfer on September 8th, 2021, on the condition that, inter alia, I used MSG's immigration attorney, Mr. Mark Katsman, to apply for visas for myself and my then fiancé, on behalf of MSG. Mr. Kozko further requested that I transfer as soon as possible, in addition to requiring I travel to the Miami office for business, until I received the visa.

Unfortunately, MSG's overstretched Legal/HR functions and Mr. Katsman's ensuing ignorance, incorrect assumptions and misrepresentations, resulted in MSG's failure to file the necessary visa petition and prevented my transfer from Motorsport Games Australia Pty Ltd, to Motorsport Games, Inc.

Consequently, my wife and I sustained and have continued to sustain significant emotional distress and financial losses. These were not limited to:

- (a) Higher income tax: I paid a marginal income tax rate of 45% of gross earnings in Australia, compared to paying a marginal income tax rate of ~21% when jointly filing as tax residents of the state of Florida;
- (b) Deprivation of medical benefits: we were only covered for emergencies under our own travel insurance policy. Necessary medical procedures were also deferred to our detriment;
- (c) Loss of income: my wife was unable to accept a job offer from her previous employer to work in the United States. This followed her resignation to relocate to Miami with myself in January, 2023;
- (d) Travel expenses: we were required to leave the U.S every 90 days, and incurred the cost of my wife's airfares and other travel related expenses;
- (e) Dual utility expenses: we incurred utility/internet/phone costs in both Australia and the U.S;
- (f) Accommodation expenses: following MSG's corporate lease denial and Mr. Kozko's continued requests that I was required in Miami, I had to personally guarantee the lease for the apartment;
- (g) Currency conversion and FX expenses: we were unable to open personal bank accounts in the US, and paid conversion fees on all transactions;
- (h) Interest and Depreciation costs: the combined effect of the above expenses in addition to MSG's, required personal loans and liquidating existing assets;
- (i) Reduced mobility: we were unable to purchase or lease a car. We had to resort to short term car hire when strictly necessary and approved by Mr. Kozko; and

- (j) Emotional stress: the circumstances detailed above, in addition to spending approximately 5 months apart from my wife necessitated by MSG's travel requests, have caused significant stress for us both.

Upon Mr. Kozko's acknowledgement of MSG's breach of its duty of care on October 12th, 2022, initial remedial measures were taken in the form of a reimbursement, received on November 14th, 2022, and a bonus that is yet to be received. However, I am deeply concerned that the company has subsequently made fraudulent misrepresentations and denied any breach of its duty of care following my 302/906 disclosure relating to the INDYCAR delay, and warnings of compliance risks, were perceived to negatively and personally impact Mr. Kozko. This subterfuge and denial of responsibility contradicts the earlier acknowledgement and raises questions regarding the company's commitment to rectifying the situation.

It has also come to my attention that Mr. Kozko has a longstanding personal relationship with the immigration attorney, Mr. Katsman, dating back to his childhood. I understand the importance of personal networks; however, at no time, other than Mr. Kozko's uncontrolled outburst on January 11th, 2023, was this conflict of interest and complete lack of impartiality disclosed. Mr. Kozko's offer of three bonuses of US\$250,000, sent two days later on the Saturday evening of January 13th, 2023, raises even further questions as to the extent of the conflict of interest.

I firmly believe it is in the interest of both myself and MSG to resolve this matter without litigation. Considering the aforementioned circumstances, I propose the following settlement terms to resolve this matter:

- (a) Compensation: I request fair and reasonable compensation for the financial losses incurred as a direct result of the failed relocation. In exchange for a

quick settlement, I am also willing to waive any claim to compensation for the emotional distress as a result of the failed relocation and subsequent denial of responsibility. I kindly request that you consider the amount of US\$254,000 as an appropriate settlement.

*I also note, that as a result of the failed transfer, Motorsport Games Australia Pty Ltd, will be eligible to claim a tax refund of approximately US\$172,000 from my salary, upon receiving its completion certificate for the Australian Digital Game Tax Offset (DGTO) in July, 2024.*

- (b) Written confirmation: Upon reaching a settlement, I request that the terms and conditions of the agreement be documented in writing. This will ensure clarity and prevent any future misunderstandings.
- (c) Non-Disclosure Agreement: Both parties shall agree to a mutual non-disclosure agreement, preventing any party from discussing the details of this settlement, its terms, or the circumstances leading to it, except as may be required by law.

I firmly believe that an amicable resolution is not only possible but also beneficial for all parties involved. During the events described above, I have continued to work in good faith, performing both the duties required by my role, and many more that I have been asked to fulfil following the resource and liquidity shortage. I ask that you please consider the above and work with me to resolve this matter expeditiously and in good faith. I look forward to a swift resolution.

Yours Sincerely,

Zachary Griffin

ID	Date	Source	Description	Notes
1	August 9th, 2021	Airline record	Travelled to Miami, USA at request of Mr. Kozko	
2	August 18th, 2021	Conversation with Mr. Kozko in Mr. Mike Zoi's Cadillac Escalade enroute to The Capital Grille, Brickell at approximately 7:15pm EST. Photo of car immediately after offer.	"If you move to Miami, I'll get you one"	"One" referred to the Cadillac Escalade vehicle we were travelling in.
3	September 4th, 2021	Teams message from Mr. Kozko to myself	"+13056468881 Anna Galilova will be able to show you apartments in different areas to get you familiar with spaces and prices"	
4	September 8th, 2021	Conversation with Mr. Kozko and myself in the Miami office	As consideration for relocating and transferring to the Miami office, Mr. Kozko and I verbally agreed to: <ul style="list-style-type: none"> <li>• promotion to Director of Technology;</li> <li>• US\$240,000 base compensation;</li> <li>• US\$70,000 existing bonus;</li> <li>• visa sponsorship for myself and wife using the company's immigration attorney, Mr. Mark Katsman;</li> <li>• return flights for myself and wife;</li> <li>• health insurance benefits for myself and wife;</li> <li>• accommodation until I received the visa; and</li> <li>• MSG to act as guarantor until I built my credit score, conditional on staying with the company.</li> </ul>	As of September 8th, 2021, I was contracted for: <ul style="list-style-type: none"> <li>• US\$170,000 base compensation</li> <li>• US\$70,000 guaranteed annual bonus</li> </ul>
5	September 9th, 2021	Teams conversation between myself and then General Counsel, Ms. Amanda LeCheminant	ZG: <ul style="list-style-type: none"> <li>○ "Dmitry also asked if you could send the contact details for our immigration lawyer? I believe his name was Mark?"</li> </ul> AL: <ul style="list-style-type: none"> <li>○ "Yes, Mark Katsman"</li> <li>○ "Mark Katsman, Esq. THE KATSMAN LAW FIRM, P.A. 3800 South Ocean Drive, Suite 214 Hollywood, FL 33019"</li> </ul>	

			<p>Office: (305) 405-4545 Fax: (888) 522-8201 e-mail: info@katsmanlaw.net Skype: katsmanlaw1"</p> <ul style="list-style-type: none"> <li>o "Let me know if you'd like me to make an introduction"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>o "That would be great actually"</li> </ul>	
6	September 9th, 2021	Email	Ms. LeCheminant sent an email introduction to Mark Katsman	
7	September 10th, 2021	Conversation with Ms. LeCheminant and myself in the Miami office	Ms. LeCheminant privately expressed her concern with MSG using Mr. Katsman, based on her previous experience. She offered to provide the details of an alternative immigration lawyer.	
8	September 10th, 2021	Conversation with Mr. Kozko and myself in the Miami office	"Well, Amanda shouldn't comment. She's not a immigration attorney. He done many visas for me"	Mr. Kozko, in response to my request to use another immigration attorney, following Ms. LeCheminant's concerns
9	September 13th, 2021	Phone call with Mr. Katsman	<p>Mr. Katsman advised that:</p> <ul style="list-style-type: none"> <li>• I may qualify for two possible visas, the E-3 and the L-1;</li> <li>• I needed to pick one or the other, as being granted the E-3 would preclude me from being granted the L-1; and</li> <li>• MSG could only file for the L-1 petition after March, 2022. This was 12 months after my employment commencement date with MSG Australia (16/3/21).</li> </ul>	Mr. Katsman misrepresented the conditions of the L-1. It is possible to file and receive an E-3, with MSG then file for an L-1 within 3 years of my accrual of 12 months employment with MSG Australia.
10	September 16th, 2021	Teams conversation between Mr. Kozko and myself	"https://www.sunnyislesmiamirealestate.com/north-miami-beach-homes/golden-gate-estates.htm"	Mr. Kozko recommended a real estate firm that he used for reviewing listings near Golden Beach, FL, before my return to Australia on September 17th, 2021
11	September 14th, 2021	Airline record	Travelled to Brisbane, Australia	Began 14 days compulsory hotel quarantine
12	September 20th, 2021	Email from Mr. Katsman to myself	Mr. Katsman provided a summary of both visas and reiterated that the "The L-1 visa petition may only be filed after March of 2022".	

13	October 1st, 2021	Teams call with Mr. Jack Griffin, Drew Quakenbush and myself	Mr. Griffin communicated that he had decided to promote me to Director of Technology.	
14	October 4th, 2021	Airline record	Returned to Melbourne, Australia	Completed 14 days compulsory hotel quarantine
15	October 6th, 2021	Teams conversation between Mr. Kozko and myself	"Congrats! its not(sic) official"	Mr. Kozko congratulated me after being promoted to Director of Technology. He later indicated that he had mandated the promotion following Mr. Jack Griffin's suggestion that I be "Acting Director of Technology"
16	October 14th, 2021	Email from Mr. Katsman to myself	Mr. Katsman answered questions I had regarding the application process for the L-1 visa. He advised that: <ul style="list-style-type: none"> <li>• "once I have a complete set of all required docs. I can submit it and get a decision usually within 2-3 weeks"; and</li> <li>• my now wife's ability to work was subject to receiving the "employment authorization document which now takes about 6-9 months".</li> </ul>	
17	October 20th, 2021	Teams voice memo sent to Mr. Kozko from myself	"I've scheduled tentative dates to move to Miami, so let me know when you have time to discuss that a bit further"	
18	October 20th, 2021	Teams conversation between Mr. Kozko and myself	"Excellent to hear about Miami!"	Mr. Kozko's response to my voice memo regarding tentative dates
19	November 12th, 2021	U.S. Citizenship and Immigration Services (USCIS)	"USCIS issued a policy announcement to clarify that we will consider E and L spouses to be employment authorized based on their valid E or L nonimmigrant status."	USCIS' policy change granted my wife the right to work automatically, on receipt of her visa, without waiting the 6-9 months as advised by Mr. Katsman.
20	December 7th, 2021	Teams conversation between Mr. Kozko	DK: <ul style="list-style-type: none"> <li>○ "Btw, what day in January you plan to come over?"</li> </ul>	

		and myself	<p>ZG:</p> <ul style="list-style-type: none"> <li>"I haven't booked a flight yet, but will likely be the 7th or 8th. I'll stay until mid Feb, then head back to Australia to get married before coming back early March for good."</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>"Thumbs up"</li> </ul>	
21	December 21st, 2021	Teams conversation between Mr. Kozko and myself	<p>DK:</p> <ul style="list-style-type: none"> <li>"Hi Zach, how you feeling?"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>"Hi Dmitry, I'm doing well and you?"</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>"Good here. Counting down the days till you come here"</li> </ul>	
22	December 31st, 2022	Teams conversation between Mr. Kozko and myself	<p>DK:</p> <ul style="list-style-type: none"> <li>"Happy New Year Zach! To you and Francesca. May 2022 bring you your best year yet, full of joy and happiness"</li> </ul>	
23	January 1st, 2022	Teams conversation between Mr. Kozko and myself	<p>ZG:</p> <ul style="list-style-type: none"> <li>"Happy New Year to you and your family too! Let's make it the best yet"</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>"Agreed! I am ready for you. Can barely wait till you come here"</li> </ul>	
24	January 3rd-4th, 2022	Teams conversation between Mr. Kozko and myself	<p>DK:</p> <ul style="list-style-type: none"> <li>"When are you coming? Do you have your flight booked already"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>"Evening Dmitry - I've looked at flights to leave this Sunday and arrive in MIA on Monday morning at 5:40am. One way ticket is USD\$1700. With the current restrictions and in the event I tested positive, I can only return to Australia a minimum of 2 weeks after the first positive test. This means I would need to leave by February 4th (4 weeks), to ensure I have enough time to be back in Australia for the wedding on the 22nd of Feb. Apart from that, I'm ready to book."</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>"Hi Zach, lets do it! i am excited to see you"</li> </ul>	
25	January 5th, 2022	Teams conversation between Mr. Kozko	<p>SH:</p> <ul style="list-style-type: none"> <li>"Dima, do you know why Zach is travelling to the US for next week?"</li> </ul>	Mr. Kozko shared a screenshot of a conversation on Teams



		and then President of the company, Mr. Stephen Hood	DK: <ul style="list-style-type: none"> <li>"Because I asked him to come and he is moving here permanently, so he is in a process of searching for a place"</li> </ul>	between himself and Mr. Hood. He later revealed that he had not informed Mr. Hood of my travel, as he had engaged "The Dash Group" to conduct executive training without Mr. Hood present, on their advice.
26	January 6th, 2022	Email from Mr. Katsman to myself	Mr. Katsman provided the checklist for the documents he required, which included my "passport", "personal tax return", "resume" and "diploma"	This correctly matched the guidelines and was reviewed together with Ms. LeCheminant in the Miami office on January 21st, 2022.
27	January 9th, 2022	Airline record	Travelled to Miami, USA for MSG	
28	January 12th, 2022	Teams conversation between, HR Director, Ms. Dara Acker (née Malavolta) and myself	ZG: <ul style="list-style-type: none"> <li>"Hey Dara! When you get a chance, would you mind sharing the Health Insurance details?"</li> </ul>	This response went unanswered
29	January 20th, 2022	Teams conversation between Ms. Dara Acker and myself	ZG: <ul style="list-style-type: none"> <li>"Also, when you get a chance, would you pointing me to where I can find information about the health care plan? i.e What it covers and what it doesn't etc"</li> </ul> DA: <ul style="list-style-type: none"> <li>"HI - yes I can help with this. I will however say I do not have 2022-2023 number yet, the plan will change again in May new pricing will come out in April(ish)"</li> <li>"but I know you need it anyway"</li> <li>"But forewarning it will change again fairly quickly but you'll be in the same boat as everyone then because everyone will need to review"</li> <li>"I can get the packet from ADP"</li> </ul> ZG: <ul style="list-style-type: none"> <li>"Ok that would be great."</li> </ul>	This was not followed up on due to the insufficient resourcing of the HR department
30	January 21st, 2022	Conversation with Ms. LeCheminant and myself in the Miami office	Reviewed checklist for the L-1 visa petition as supplied by Mr. Katsman on January 6th, 2022.	

31	February 2nd, 2022	Teams conversation between Ms. Acker and myself	<p>ZG:</p> <ul style="list-style-type: none"> <li>"Also just a gentle nudge about the medical care coverage details"</li> </ul> <p>DA:</p> <ul style="list-style-type: none"> <li>"Hi - will do today! sorry and sounds good let me get a high level overview from dawn"</li> </ul>	
32	February 4th, 2022	Airline record	Returned to Melbourne, Australia	
33	February 7th, 2022	Email from Ms. Acker to ADP, cc'ing myself	<p>"Hi Maritza, On of our Directors, is moving to the US from Australia with his wife in March, very exciting stuff! Could you please assist me by providing any forms or steps I need to take internally so we can make sure this is as seamless for the as possible. Also do you have a full breakdown of the coverage for each of these plans, this only appears to be the cost and he would like to know more about each of them. Thank you! Dara" [sic]</p>	Evidence that MSG knowingly misrepresented the date it requested my relocation. It did not create a "request made on May 6th, 2022, for your relocation to Miami"
34	February 21st, 2022	Teams conversation between Mr. Kozko and myself	"Hi Zach, how are you? Ready for tomorrow?"	Mr. Kozko in reference to my legal ceremony that was required for my wife to receive a dependant visa
35	March 12th, 2022	Email between Mr. Kozko and Mr. Andy Stack	"Allow me to introduce you to @Zach Griffin, our Global Director of Technology and who leads our Development Studios world wide. Zach is on his way to relocate to Miami with his family and will be here towards second half of March."	Evidence that MSG did not create a "request made on May 6th, 2022, for your relocation to Miami"
36	March 16th, 2022	Teams conversation between Mr. Kozko and myself	"Morning Dmitry, Thank you. We're close to having everything packed. I'll be flying out on Tuesday, so will be arriving late Tuesday/early Wednesday in Miami. It's likely George and I will fly to the UK the following Tuesday and be back at the end of the week. Francesca will join me in Miami from the first week of April."	
37	March 28th	Airline record	Travelled to Silverstone, UK for MSG	
38	April 4th, 2022	Airline record	Returned to Melbourne, Australia	
39	April 6th, 2022	Airline record	Travelled to Miami with Francesca for MSG with supporting documents (Passport, (then current) FY20/21 tax return, resume and original copy of my Bachelors Degree) as specified by Mr. Katsman	
40	April 8-11th, 2022	Airline record	Travelled to Long Beach, USA for MSG	
41	April 20th, 2022	Application form	Motorsport Games, Inc applied for a 15-month Corporate Lease with The Bozutto Group for myself and my wife.	

42	April 27th, 2022	Email from D&B to Jon New	The Bozzuto Group denied the application following Dun & Bradstreet's reporting of a high probability of MSG's "imminent business failure". This was confirmed by Mr. Jon New.	
43	May 4th, 2022	Email between Mr. Katsman and myself	In response to Mr. Katsman's question as to "who in the US office I can speak to with regard to this case regarding billing, payments and other questions that may come up", I cc'd Ms. LeCheminant and Ms. Acker to answer his questions.	Ms. LeCheminant and Ms. Acker did not respond until a month later on June 6th, 2022, when prompted by myself.
44	May 6th, 2022	Conversation with Mr. Kozko and myself in the Miami office	Following the corporate lease denial, I requested a letter from MSG "that states you will still be receiving a paycheck with your new move to Florida". This was required as supporting documentation for the lease application to The Bozzuto Group with Mr. Kozko as guarantor. Mr. Kozko requested that I also agree to a reduced bonus of US\$48,000 rather than the agreed US\$70,000 in light of MSG's financial position. As an incentive to accept the reduced bonus, it was split into two payments, with the first payable a month later in June.	
45	May 7th, 2022	Airline record	Travelled to Silverstone, UK for MSG	
46	May 9th, 2022	Email from Ms. Acker to myself with Mr. Kozko and Ms. LeCheminant on CC	"Hello Zach, Hope you had a good weekend. Per your discussion with Dmitry, please see the attached amendment to your current employment agreement. We have included a cover letter that you can use to submit to your HOA as well. 😊 Please let me know if you have any questions. Thank you!"	In Ms. Acker's email from February 27th, 2023, this was intentionally misrepresented to be MSG's "request made on May 6th, 2022, for your relocation to Miami". Ms. Acker's email also misrepresented my total compensation prior to relocation which was US\$240,000 including the guaranteed annual bonus.
47	May 20th, 2022	Airline record	Travelled to Miami, USA for MSG	
48	May 21st, 2022	Contract with The Bozzuto Group	Signed 15-month lease with The Bozzuto Group for Miami apartment, with bond and rental checks from Mr. Kozko	
49	May 28th, 2022	Airline record	Travelled to Indianapolis, USA for MSG	
50	May 30th, 2022	Airline record	Travelled to Miami, USA for MSG	

51	June 1st, 2022	Bamboo HR	I terminated Moscow Studio Head, Mr. Renat Nezametdinov	This was the result of an 8 week investigation following claims that Mr. Nezametdinov and other employees were stealing from the company and working for/on another studio/game. This reduced the capacity of the HR department even further.
52	June 6th, 2022	Email from Ms. Acker to Mr. Katsman with Ms. LeCheminant and myself on CC in response to my May 4th, 2022 email	"Hi Mark, I do apologize for the delay in responding to this. You are free to come to Amanda or myself with any additional questions. Please let us know if you have any."	Result of my prompting to begin preparing the application. This response was over a month later due to the insufficient resourcing of the HR department.
53	June 6th, 2022	Email from Ms. LeCheminant to Mr. Katsman with Ms. Acker and myself on CC in response to my May 4th, 2022 email	"Hi Mark, Can the four of us have a quick call this week to refresh ourselves on what is needed? I am available through Wednesday before leaving for vacation and it would be great if Dara and Zach could continue to work on gathering materials while I am away."	Result of my prompting to begin preparing the application. This response was over a month later due to the insufficient resourcing of the Legal department.
54	June 8th, 2022	Notes from Teams video call with Mr. Katsman, Ms. LeCheminant, Ms. Acker and myself to prepare the materials for the L-1 petition.	<p>During the call, Mr. Katsman:</p> <ul style="list-style-type: none"> <li>declared he did not know that the income year for tax purposes in Australia (July 1 - June 30) differed to the United States (January 1 - December 31st);</li> <li>negligently misrepresented that my (then latest) FY20/21 tax return was not able to be submitted with the L-1 visa petition as it did not demonstrate 12 months of employment with Motorsport Games Australia Pty Ltd. It covered the period July 1, 2020 - June 30, 2021;</li> <li>negligently misrepresented that the L-1 visa petition could only be filed once he had my FY21/22 tax return as he could only demonstrate my 12 months of employment with Motorsport Games</li> </ul>	<p>On May 21st, 2023, during a teams voice call with Ms. Acker and CFO, Mr. Jason Potter present, Ms. Acker confirmed this account of events, stating "He did say that. That is true".</p> <p>While his ignorance of Australian income tax years further highlighted Mr. Katsman's deficiencies, he did not possess the legal knowledge, skill, thoroughness and preparation reasonably necessary for the</p>

			<p>Australia Pty Ltd with the tax return; and</p> <ul style="list-style-type: none"> <li>negligently misrepresented that there was no other alternative method available to file the petition. Mr. Katsman advised that I had no other choice than to wait until I supplied him with my FY21/22 tax return. This was despite informing him that, depending on my accountant's availability, the earliest I could begin preparing the return was following the end of the financial year on July 1, 2022 and generally takes three weeks to be processed by the government.</li> </ul>	<p>representation:</p> <p>Two immigration attorneys independently confirmed my FY20/21 tax return was sufficient for the L-1 petition and was not required to establish my 12 months of employment with Motorsport Games Australia Pty Ltd. They indicated that they, instead, routinely and successfully file L-1 petitions with pay stubs and bank statements to establish the employment duration.</p> <p>Mr. Katsman further failed to advise of the option for MSG to be granted the E-3 visa first, before filing for the L-1 visa within three years from March 21, 2022. This faster pathway, had less requirements, did not require any tax return as supporting evidence, and did not preclude MSG from filing for a L-1 visa at a later date.</p> <p>It is also worth noting that to the best of my knowledge, Mr. Katsman has not followed up, enquired or otherwise communicated with MSG or myself in relation to this matter, since June 9th, 2022. (Approximately 12 months as of the date of this letter)</p>
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55	June 9th, 2022	Bamboo HR	Terminated a further 10 employees in the Moscow Studio	This was as a result of the continuing investigations into the Moscow Studio and placed further load onto the HR and Legal departments.
56	June 9th, 2022	Airline record	Travelled to Le Mans, France for MSG	
57	June 13th, 2022	Airline record	Travelled to Miami, USA for MSG	
58	July 8th, 2022	Airline record	Travelled to Tbilisi, Georgia for MSG	
59	July 14th, 2022	Airline record	Travelled to Miami, USA for MSG	
60	July 21st, 2022	Airline record	Returned to Australia	
61	July 26th, 2022 - July 29th, 2022	Email between Senior Producer, Mr. Andrew Cook, and myself	Melbourne Studio meetings	The event was, in fact, delayed to July 28th due to Mr. Kozko being denied boarding at the airport, as he had not reviewed the visa entry requirements.
62	July 30th, 2022	Conversation between HR and my wife	My wife was offered a role at her previous employer, Rationale, in the USA.	She was unable to accept the offer as a direct result of not having a visa
63	August 14th, 2022	Worksheet	Began preparation of personal FY21/22 tax return	
64	August 17th, 2022	Airline record	Travelled to Miami, USA for MSG	
65	August 26th, 2022	Rental record	Travelled to Daytona, USA for MSG	
66	August 28th, 2022	Rental record	Travelled to Miami, USA for MSG	
67	September 8th, 2022	Bamboo HR	Ms. LeCheminant was terminated	
68	September 13th, 2022	Airline record	Travelled to Silverstone, UK for MSG	
69	September 18th, 2022	Airline record	Travelled to Miami, USA for MSG	
70	September 19th, 2022	Slack conversation between Mr. Mikhail Gridin	All equipment and infrastructure was seized without authorization from the Moscow studio, prior to its transfer to Tbilisi, Georgia.	This resulted in reducing the capacity of the HR department even further. It signalled the beginning of months working around the clock to assist the Moscow Team to move to Tbilisi, Georgia.
69	October 12th, 2022	Conversation with Mr. Kozko and myself at approximately	DK: <ul style="list-style-type: none"> <li>“And you’re spending more. And not even the same lifestyle, cause you don’t even have a car anymore. How</li> </ul>	I informed Mr. Kozko of MSG’s breaches of its duty of care, and I had suffered losses as a

		12:35 PM by the sidewalk of the Miami office.	<p>can I help you fix it? You ran numbers? What do I need to do?";</p> <p>ZG:</p> <ul style="list-style-type: none"> <li>o "It's about \$95k";</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>o "God forbid it causes issues between you and fran"; and</li> <li>o "Share with me the calculation and when you need the money by";</li> </ul>	consequence. I quoted the approximate loss in US dollars.
70	October 18th, 2022	Email with Mr. Kozko and myself	<p>Shared the spreadsheet called "Budget" with Mr. Kozko. He responded:</p> <p>"Lets please discuss this sometime tomorrow so I can better understand it."</p>	As requested by Mr. Kozko to "Share with me the calculation"
71	October 19th, 2022	Email with Cammisa Markel PLLC	Met with immigration attorney I was referred to by a friend, following the experience with Mr. Katsman. They also confirmed Mr. Katsman had misrepresented the tax return requirement, and offered an alternative pathway to the L-1 via the E-3 visa.	
72	October 21st, 2022	Meeting with Mr. Kozko and myself in the Miami office at 9.10am.	<p>Reviewed the "Budget" spreadsheet together.</p> <p>I informed him that the losses were after-tax and to be compensated correctly, the tax loading of 45% would need to be added. I also advised him that reimbursement of the lease expenses weren't subject to income tax and would reduce the total amount MSG would need to pay.</p> <p>He queried AUD\$35,000 in expenses, performing a calculation of the total without them included, before I explained that these were losses we had accepted on the condition that we would have a better quality of life, and be earning more money.</p> <p>At the end of the meeting, we agreed to the compensation. He stated "submit these as expenses and the remainder I'll give you as a bonus for getting NASCAR Heat 5 out".</p> <p>Agreed to cover the cost of Cammisa Markel PLLC to prepare visa applications for myself and my wife.</p>	<p>"Submit these" referred to the lease expenses</p> <p>"The remainder" referred to US\$94,152.73 less the lease reimbursement and with income tax added.</p> <p>"NASCAR Heat 5" referred to the 2022 Season Update, then scheduled for Q4, 2022.</p>
73	October 21st, 2022	"Budget" spreadsheet	Mr. Kozko saved his modifications to the spreadsheet at 4:06pm EST.	

		version history		
74	November 1st, 2022	Netsuite	Submitted lease expense claim in Netsuite for AUD\$55,685.47	
75	November 2nd, 2022	"Budget" spreadsheet version history	I updated the "Budget" spreadsheet with the lease expense claim subtracted and the income tax added.	
76	November 3rd, 2022	Q3 302/906 Questionnaire	<p>I responded to the question:</p> <p>"Are you aware of any other events (including pending events) or any recently discovered facts as of the date of this Questionnaire that would have a material" effect upon the Company's financial condition, cash flows or results of operations or that you believe would be of importance to Company stockholders?"</p> <p>with</p> <p>"At the time of writing, it is highly likely that the release of INDYCAR 23 will be pushed to at least September 2023."</p>	<p>Mr. Kozko was subsequently asked to attend a meeting with the finance team as a result of my disclosure and reprimanded me:</p> <p>DK:</p> <p>"Finance have just asked to meet me. You know what it could be about?"</p> <p>ZG:</p> <p>"I listed the INDYCAR delay down on the Q3 questionnaire, so it may be that."</p> <p>DK:</p> <p>"You shouldn't say things like that to finance. They take negative view of such things and will revise the forecast."</p> <p>ZG:</p> <p>"Ok"</p>
77	November 3rd, 2022	Notes from Teams voice call with INDYCAR contact, Mr. Ben Hendricks	I communicated to INDYCAR the likelihood of delay	
78	November 7th, 2022	Conversation with Mr. Kozko and myself at the Miami office	Mr. Kozko advised that the company did not have enough cash to last to the end of the year	
79	November 8th, 2022	Airline record	Returned to Australia	
80	November 11th, 2022	Notes from Teams call with Mr. Kozko and myself	I requested the lease reimbursement be paid immediately, as it would cause further losses if I missed the deadline to pay for my wedding	



			venue on November 15th, 2022.	
81	November 14th, 2022	Netsuite	Received lease reimbursement from MSG of AUD\$55,685.47	
82	November 28th, 2022	Notes from Teams voice call with Mr. Kozko and INDYCAR executive team	Advised INDYCAR that the game would be delayed until September	
83	November 28th, 2022	Email to Mr. Kozko from myself	Advised Mr. Kozko, that due to salary delays and US\$438,000 in unpaid invoices and required software, it had blocked development across most of our products	Mr. Kozko did not respond.
84	November 6th, 2022	Notes from Teams voice call with Mr. Kozko and myself	<p>I Advised Mr. Kozko that:</p> <ul style="list-style-type: none"> <li>• "We can't even buy hard drives for the team"; and</li> <li>• "Not having SpeedTree is blocking development on INDYCAR"</li> </ul>	
85	December 7th, 2022	Notes from Teams voice call with Mr. Kozko and myself	<p>Advised Mr. Kozko that the accountant for Motorsport Games Australia Pty Ltd had suspended all services due to unpaid invoices.</p> <p>Mr. Kozko enquired about my visa:</p> <p>DK:</p> <ul style="list-style-type: none"> <li>◦ "Is it Visa dependent for you to return in January?"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>◦ "Yes"</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>◦ "Oh, so if you don't get the Visa, you can't return?"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>◦ "No, we need to get it sorted"</li> <li>◦ "Our accountants have also suspended all services as of today. So we can't do payroll right now"</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>◦ "Really? Why?"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>◦ "Because we haven't paid them"</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>◦ "We haven't paid their service?"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>◦ "Yeah"</li> </ul> <p>DK:</p> <ul style="list-style-type: none"> <li>◦ "What's the bill?"</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>◦ "It's nothing. About AUD\$6k"</li> </ul>	MSG was unable to pay for the visa due to cash flow.

			<p>DK</p> <ul style="list-style-type: none"> <li>“Really? Let me find out why Jason made the decision to not pay”</li> </ul>	
86	December 8th, 2022	Email to Mr. Kozko, Mr. Potter, and Financial Controller, Mr. Neil Conroy from myself	I advised that Motorsport Games Australia Pty Ltd, was at risk of trading insolvent due to mounting debts, and that as director of the company, without immediate remedy, I would be placing the team on forced leave and/or dismiss them, due to my personal liability for the debts.	
87	December 13th, 2022	Notes from Teams voice call with Mr. Kozko and myself	Mr. Kozko expressed that my December 8th, 2022 email had “actually caused some issues. Because essentially what you wrote in the email is that we’re breaking the law. And, we barely got ourselves out of a disclosure because we would have had to file an 8k to that point where we currently believe, you know, that we’re breaking the law in one of our territories”	
88	December 16th, 2022	Email from Amber’s Head of Product Development Solutions, Mr. Iulian Anton	Amber Studio, the external development partner responsible for the NASCAR Heat 5, 2022 season update notified that it had ceased all work until US\$191,000 in unpaid invoices had been settled	This prevented receiving the bonus for its release
89	December 28th, 2022	Notes from Teams voice call with Mr. Kozko and myself	<p>I requested a timeframe to receive the remaining compensation as the NASCAR Heat 5 update was outside of my control:</p> <p>Mr. Kozko replied:</p> <ul style="list-style-type: none"> <li>“Yeah send an email and I’ll take a look at it again, and I’ll give you a response on the timeframe. Maybe we could just do it little bit by little bit, you know? At least something”</li> </ul> <p>Mr. Kozko requested a link to pay for my visa:</p> <ul style="list-style-type: none"> <li>“Please send me the link so I can process the payment for the Visa.”</li> </ul> <p>Mr. Kozko enquired about INDYCAR development:</p> <p>DK:</p> <ul style="list-style-type: none"> <li>“I just want to see where we are on the dev side”</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>“A lot of things are being held up.</li> </ul>	

			<p>Support contracts for backend, like Nakama we need to do which is 8k a month, SpeedTree we still need to do which is 45k. The team are now getting exposed to it"</p> <p>DK:</p> <ul style="list-style-type: none"> <li>o "I think if we don't even launch, but showcase what it is, our partners will be happy, drivers are happy, teams are happy, maybe even some influencers in the community. Even if we have to go to public with here's the game, buy it. I mean we do need it for cash flow reasons, but we could maybe buy ourselves more time past this window. I don't want to promise, but it's better that than launching a game that we're not confident in."</li> </ul>	
90	December 30th, 2022	Email to Mr. Kozko from myself	Sent instructions for payment of Cammisa Markel PLLC and link to the "budget" spreadsheet as requested.	
91	December 31st, 2022	Australian Tax regulation	Last day to complete transfer to the US office, and qualify as a foreign resident under Australian tax law for FY22/23	
92	January 4th, 2022	Receipt	MSG paid for the lease for January of US\$5,100	This followed my request to Mr. Kozko: "Evening, do you have a company credit card I'm able to use to put \$5,100 rent on? Im will default on the agreement if not paid today."
93	January 9th, 2023	Email from Mr. Potter to myself	MSG paid Cammisa Markel PLLC US\$6,310	This is currently in the trust account of the immigration attorney I engaged, Cammisa Markel PLLC
94	January 11th, 2023	Notes from Teams voice call with Mr. Kozko and myself,	<p>In response to my request to receive a timeframe to receive the agreed compensation, Mr Kozko stated:</p> <ul style="list-style-type: none"> <li>o "You're asking for stuff we never agreed on. We never agreed it would be company's liability to cover these items. Why would you do this?"</li> </ul>	Mr. Kozko was at the airport

			<ul style="list-style-type: none"> <li>○ "So again. I don't agree with your calculation so I think it's unfair to keep referencing your sustaining that loss. That is not the loss that I believe the company cost. So there's the big disagreement we have there. You're more than welcome to stay there if you want because there's no way the company's going to have a half million dollar cost on you. It makes no sense. You'd be the highest paid disclosed officer of the company. You'd be in every disclosure if that was the case. So before we even agreed, I would have had to jump through a whole bunch of legal hoops and double checks"</li> <li>○ "Look you're not happy with immigration attorney that did probably 15 people for me in my career. I know the guy since I was 11 years old. So he has never failed. He failed for you. Fine. I trust you I believe you. You want to switch to somebody else. I paid for them. You gave me the bill, the moment you gave it, we paid. So you want to deal with somebody else? Deal with somebody else. You need something from us? We'll provide whatever you need from us."</li> <li>○ "I get your logic, but I can't agree with it from the company perspective. There's no way I'm going to send a check and tell Jason, accounting and the auditors that this check for Zach is for the delta he would have incurred if he had 21% tax rate in Florida. They will look at me like I'm an idiot. I can't do that"</li> </ul>	
95	January 13th, 2023	Teams conversation between Mr. Kozko and myself	Mr. Kozko advised that our January 11th, 2023 conversation had taken place following Mr. Zoi informing Mr. Kozko that Mr. Frank Sagnier, the previous CEO of Codemasters would "likely be joining us at advisory position to guide us to prosperity".	
96	January 14th, 2023	Email from Mr. Kozko to myself on Saturday evening	Mr. Kozko proposed 3 bonuses totalling US\$250,000 with a fourth bonus to be discussed.	

		at 5:43pm, Miami time		
97	February 21st, 2023	Teams conversation between Mr. Kozko and myself	<p>DK:</p> <ul style="list-style-type: none"> <li>“Thank you for joining the call. I am quite a bit surprised by the news today. I will take rest of the evening off to think stuff through. I have no response at the moment”</li> </ul> <p>ZG:</p> <ul style="list-style-type: none"> <li>“I don’t understand the surprise when since November, I’ve communicated to you that the financial situation was blocking development on multiple occasions. Since then, we’ve lost key people.”</li> </ul>	<p>This followed a call with the newly formed “MSG Executive Committee” in which I informed advisor Mr. Gerard Neveu that we would be unable to release INDYCAR in September due to the impact finances had had on development.</p> <p>Mr. Kozko subsequently lied to the “MSG Executive Committee” that he had “no idea” about the delay, prior to the call.</p>
98	February 27th, 2023	Email from Ms. Acker to myself with Mr. Kozko on CC	<p>Ms. Acker’s email:</p> <ul style="list-style-type: none"> <li>intentionally misrepresented the circumstances leading to this proposal as “personal financial concerns”;</li> <li>intentionally misrepresented the “Amendment to Contract” and “Cover Letter” dated May 6th, 2022 and supplied on May 9th, 2022, was the date it requested my “relocation to Miami”. In fact, these documents were requested by me as supporting evidence to my personal lease application, following the denial of Motorsport Games, Inc’s Corporate Lease application with The Bozzuto Group on April 20th, 2022.</li> </ul>	<p>While I made multiple attempts to finalise the conditions of the newly proposed bonuses in good faith, negotiations stalled following this email.</p>
99	April 14th, 2023	8-K from April, 19th, 2023	Mr. Kozko was terminated as CEO by the company	
100	April 17th, 2023	Meeting with Mr. Kozko and myself in the Miami office	Mr. Kozko claimed that his termination by the board was triggered “since the INDYCAR delay. That’s the nail in the coffin”	